

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK**

In re: COMPREHENSIVE IMAGING OF NEW YORK, § Case No. 1-17-42560-NHL

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Debtor(s)

**CHAPTER 7 TRUSTEE'S FINAL ACCOUNT AND DISTRIBUTION
REPORT CERTIFICATION THAT THE ESTATE HAS BEEN FULLY ADMINISTERED
AND APPLICATION TO BE DISCHARGED (TDR)**

DAVID J. DOYAGA SR., chapter 7 trustee, submits this Final Account, Certification that the Estate has been Fully Administered and Application to be Discharged.

1) All funds on hand have been distributed in accordance with the Trustee's Final Report and, if applicable, any order of the Court modifying the Final Report. The case is fully administered and all assets and funds which have come under the trustee's control in this case have been properly accounted for as provided by law. The trustee hereby requests to be discharged from further duties as a trustee.

2) A summary of assets abandoned, assets exempt, total distributions to claimants, claims discharged without payment, and expenses of administration is provided below:

Assets Abandoned: <u>\$0.00</u> <i>(without deducting any secured claims)</i>	Assets Exempt: <u>\$0.00</u>
Total Distribution to Claimants: <u>\$575,636.80</u>	Claims Discharged Without Payment: <u>N/A</u>
Total Expenses of Administration: <u>\$226,463.20</u>	

3) Total gross receipts of \$ 802,100.00 (see **Exhibit 1**), minus funds paid to the debtor and third parties of \$ 0.00 (see **Exhibit 2**), yielded net receipts of \$802,100.00 from the liquidation of the property of the estate, which was distributed as follows:

	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
SECURED CLAIMS (from Exhibit 3)	\$0.00	\$0.00	\$0.00	\$0.00
PRIORITY CLAIMS: CHAPTER 7 ADMIN. FEES AND CHARGES (from Exhibit 4)	0.00	226,463.20	226,463.20	226,463.20
PRIOR CHAPTER ADMIN. FEES AND CHARGES (from Exhibit 5)	0.00	0.00	0.00	0.00
PRIORITY UNSECURED CLAIMS (from Exhibit 6)	0.00	0.00	0.00	0.00
GENERAL UNSECURED CLAIMS (from Exhibit 7)	1,200,000.00	2,050,521.92	1,173,451.92	575,636.80
TOTAL DISBURSEMENTS	\$1,200,000.00	\$2,276,985.12	\$1,399,915.12	\$802,100.00

4) This case was originally filed under Chapter 7 on May 23, 2017.
The case was pending for 42 months.

5) All estate bank statements, deposit slips, and canceled checks have been submitted to the United States Trustee.

6) An individual estate property record and report showing the final accounting of the assets of the estate is attached as **Exhibit 8**. The cash receipts and disbursements records for each estate bank account, showing the final accounting of the receipts and disbursements of estate funds is attached as **Exhibit 9**.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Dated: 11/25/2020 By: /s/DAVID J. DOYAGA SR.
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

**EXHIBITS TO
FINAL ACCOUNT**

EXHIBIT 1 –GROSS RECEIPTS

DESCRIPTION	UNIFORM TRAN. CODE ¹	\$ AMOUNT RECEIVED
Adv. Pro 18-01009 Doyaga V. Fernandez Settlement	1249-000	712,100.00
Avd Pro 19-01015 Doyaga V. Schlesinger, LLP	1249-000	90,000.00
TOTAL GROSS RECEIPTS		\$802,100.00

¹The Uniform Transaction Code is an accounting code assigned by the trustee for statistical reporting purposes.

EXHIBIT 2 –FUNDS PAID TO DEBTOR & THIRD PARTIES

PAYEE	DESCRIPTION	UNIFORM TRAN. CODE	\$ AMOUNT PAID
	None		
TOTAL FUNDS PAID TO DEBTOR AND THIRD PARTIES			\$0.00

EXHIBIT 3 –SECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6D)	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
			None			
TOTAL SECURED CLAIMS			\$0.00	\$0.00	\$0.00	\$0.00

EXHIBIT 4 –CHAPTER 7 ADMINISTRATIVE FEES and CHARGES

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
Trustee Compensation - DAVID J. DOYAGA SR.	2100-000	N/A	43,355.00	43,355.00	43,355.00
Trustee Expenses - DAVID J. DOYAGA SR.	2200-000	N/A	33.00	33.00	33.00
Clerk of the Court Costs (includes adversary and other filing fees) - Clerk	2700-000	N/A	700.00	700.00	700.00
Other - Rosen, Kantrow & Dillon, PLLC	3210-600	N/A	162,019.50	162,019.50	162,019.50

Other - Rosen, Kantrow & Dillon, PLLC	3220-610	N/A	1,195.70	1,195.70	1,195.70
Accountant for Trustee Fees (Trustee Firm) - Plotzker & Agarwal, CPAs, LLC	3310-000	N/A	7,098.50	7,098.50	7,098.50
Accountant for Trustee Expenses (Trustee Firm) - Plotzker & Agarwal, CPAs, LLC	3320-000	N/A	448.66	448.66	448.66
Other - International Sureties, Ltd.	2300-000	N/A	213.13	213.13	213.13
Other - International Sureties, Ltd.	2300-000	N/A	72.71	72.71	72.71
Other - New York State Department of Taxation and Finance	2820-000	N/A	44.00	44.00	44.00
Other - New York State Department of Taxation and Finance	2820-000	N/A	302.00	302.00	302.00
Other - New York State Department of Taxation and Finance	2820-000	N/A	25.00	25.00	25.00
Other - Internal Revenue Service	2810-000	N/A	7,185.00	7,185.00	7,185.00
Other - Internal Revenue Service	2810-000	N/A	3,771.00	3,771.00	3,771.00
TOTAL CHAPTER 7 ADMIN. FEES AND CHARGES		N/A	\$226,463.20	\$226,463.20	\$226,463.20

EXHIBIT 5 –PRIOR CHAPTER ADMINISTRATIVE FEES and CHARGES

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
None					
TOTAL PRIOR CHAPTER ADMIN. FEES AND CHARGES		N/A	\$0.00	\$0.00	\$0.00

EXHIBIT 6 –PRIORITY UNSECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6E)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
None						
TOTAL PRIORITY UNSECURED CLAIMS			\$0.00	\$0.00	\$0.00	\$0.00

EXHIBIT 7 –GENERAL UNSECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
1	-1 MRI Enterprises, Inc	7100-000	N/A	293,673.00	0.00	0.00
2	-1 MRI Enterprises, Inc	7100-000	N/A	583,397.00	0.00	0.00
3	-1 MRI Enterprises, Inc	7200-000	N/A	N/A	0.00	0.00
4	-1 MRI Enterprises, LLC	7200-000	0.00	1,173,451.92	1,173,451.92	575,636.80

NOTFILED-1 NYC Health + Hospital	7100-000	0.00	N/A	N/A	0.00
NOTFILED-1 Warminster Investment Corp. c/o Cesar Fernandez, Esq.	7100-000	0.00	N/A	N/A	0.00
NOTFILED-1 Solomon Kalish c/o Adam Kalish P.C.	7100-000	0.00	N/A	N/A	0.00
NOTFILED-1 MRI Enterprises, Inc. c/o Laurence Shiff PC	7100-000	0.00	N/A	N/A	0.00
NOTFILED-1 Horizons Investors, Corp.	7100-000	0.00	N/A	N/A	0.00
NOTFILED-1 Adex Management Corp.	7100-000	0.00	N/A	N/A	0.00
NOTFILED-1 Luciano Bonanni c/o Laurence Shiff PC	7100-000	1,200,000.00	N/A	N/A	0.00
NOTFILED-1 Benito Fernandez	7100-000	0.00	N/A	N/A	0.00
NOTFILED-1 Jaspan Schlesinger LLP	7100-000	0.00	N/A	N/A	0.00
TOTAL GENERAL UNSECURED CLAIMS		\$1,200,000.00	\$2,050,521.92	\$1,173,451.92	\$575,636.80

Form 1

Individual Estate Property Record and Report

Asset Cases

Case Number: 1-17-42560-NHL

Trustee: (520900) DAVID J. DOYAGA SR.

Case Name: COMPREHENSIVE IMAGING OF NEW YORK,

Filed (f) or Converted (c): 05/23/17 (f)

§341(a) Meeting Date: 06/26/17

Period Ending: 11/25/20

Claims Bar Date: 01/25/18

1 Asset Description (Scheduled And Unscheduled (u) Property) Ref. #	2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 Property <u>Abandoned</u> OA=\$554(a)	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1 void	0.00	0.00		0.00	0.00
2 Adv. Pro 18-01009 Doyaga V. Fernandez Settlement (u)	712,100.00	712,100.00		712,100.00	FA
3 Avd Pro 19-01015 Doyaga V. Schlesinger, LLP (u) Settlement of any and all claims against Defendant Jaspan Schlesinger, LLP Doyaga V. Japan Adv Proc. No. 19-1015-cec	90,000.00	90,000.00		90,000.00	FA
3 Assets Totals (Excluding unknown values)	\$802,100.00	\$802,100.00		\$802,100.00	\$0.00

Major Activities Affecting Case Closing:

10/26/20 final check cleared October 1, 2020, waiting for October bank statement to show \$0 balance

Initial Projected Date Of Final Report (TFR): December 31, 2019

Current Projected Date Of Final Report (TFR): May 7, 2020 (Actual)

Form 2

Cash Receipts And Disbursements Record

Case Number: 1-17-42560-NHL**Case Name:** COMPREHENSIVE IMAGING OF NEW YORK,**Taxpayer ID #:** **-***4306**Period Ending:** 11/25/20**Trustee:** DAVID J. DOYAGA SR. (520900)**Bank Name:** Mechanics Bank**Account:** *****8966 - Checking Account**Blanket Bond:** \$48,172,046.00 (per case limit)**Separate Bond:** N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
12/04/18	{2}	NYC Health + Hospitals	Partial settlement sum	1249-000	66,607.00		66,607.00
12/04/18	{2}	NYC Health + Hospitals	Partial settlement proceeds	1249-000	265,493.00		332,100.00
01/11/19	101	International Sureties, Ltd.	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 01/11/2019 FOR CASE #117-42560, Blanket Bond Premium 1.1.19 to 1.1.20	2300-000		72.71	332,027.29
01/30/19	{2}	Chester Ostrowski as counsel Bank check for Def fernandez		1249-000	380,000.00		712,027.29
05/08/19		Transition Transfer Debit		9999-000		712,027.29	0.00

ACCOUNT TOTALS	712,100.00	712,100.00	\$0.00
Less: Bank Transfers	0.00	712,027.29	
Subtotal	712,100.00	72.71	
Less: Payments to Debtors		0.00	
NET Receipts / Disbursements	\$712,100.00	\$72.71	

Form 2

Cash Receipts And Disbursements Record

Case Number: 1-17-42560-NHL**Case Name:** COMPREHENSIVE IMAGING OF NEW YORK,**Taxpayer ID #:** **-***4306**Period Ending:** 11/25/20**Trustee:** DAVID J. DOYAGA SR. (520900)**Bank Name:** People's United Bank**Account:** *****7063 - Checking Account**Blanket Bond:** \$48,172,046.00 (per case limit)**Separate Bond:** N/A

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
05/08/19		Transfer from 0061 to 7063	Transfer from 0061 to 7063	9999-000	712,027.29		712,027.29
01/07/20	{3}	Jaspan Schlesinger LLP	Settlement of any and all claims against Defendant in Adv. Proc. No. 19-1015-cec Doyaga V. Jaspan	1249-000	90,000.00		802,027.29
01/08/20	10102	International Sureties, Ltd.	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 12/31/2019 FOR CASE #117-42560, 2020 Bond Payment	2300-000		213.13	801,814.16
03/11/20		Misc Adjustment	Misc Adjustment	9999-000		801,814.16	0.00

ACCOUNT TOTALS	802,027.29	802,027.29	\$0.00
Less: Bank Transfers	712,027.29	801,814.16	
Subtotal	90,000.00	213.13	
Less: Payments to Debtors		0.00	
NET Receipts / Disbursements	\$90,000.00	\$213.13	

Form 2

Cash Receipts And Disbursements Record

Case Number: 1-17-42560-NHL
Case Name: COMPREHENSIVE IMAGING OF NEW YORK,

Trustee: DAVID J. DOYAGA SR. (520900)
Bank Name: Metropolitan Commercial Bank
Account: *****5854 - Checking Account
Blanket Bond: \$48,172,046.00 (per case limit)
Separate Bond: N/A

Taxpayer ID #: **-***4306
Period Ending: 11/25/20

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
03/11/20		Transition Transfer Credit	Transition Transfer Credit	9999-000	801,814.16		801,814.16
03/13/20	20103	Internal Revenue Service	Form 1120 Tax Year 2019 EIN: 03-0394306 Stopped on 08/05/20	2810-000		7,185.00	794,629.16
03/13/20	20104	Internal Revenue Service	Form 1120 Tax Year 2020 EIN: 03-0394306 Stopped on 08/05/20	2810-000		3,771.00	790,858.16
03/13/20	20105	New York State Department of Taxation and Finance	Forms CT-2/CT-3 Tax Year 2017	2820-000		44.00	790,814.16
03/13/20	20106	New York State Department of Taxation and Finance	Forms CT-2/CT-3 Tax Year 2018	2820-000		302.00	790,512.16
03/13/20	20107	New York State Department of Taxation and Finance	Forms CT-2/CT-3 Tax Year 2019	2820-000		25.00	790,487.16
06/03/20	20108	DAVID J. DOYAGA SR.	Dividend paid 100.00% on \$43,355.00, Trustee Compensation; Reference:	2100-000		43,355.00	747,132.16
06/03/20	20109	Rosen, Kantrow & Dillon, PLLC	Dividend paid 100.00% on \$162,019.50, Special Counsel for Trustee Fees; Reference:	3210-600		162,019.50	585,112.66
06/03/20	20110	Rosen, Kantrow & Dillon, PLLC	Dividend paid 100.00% on \$1,195.70, Special Counsel for Trustee Expenses; Reference:	3220-610		1,195.70	583,916.96
06/03/20	20111	Plotzker & Agarwal, CPAs, LLC	Dividend paid 100.00% on \$7,098.50, Accountant for Trustee Fees (Trustee Firm); Reference:	3310-000		7,098.50	576,818.46
06/03/20	20112	Plotzker & Agarwal, CPAs, LLC	Dividend paid 100.00% on \$448.66, Accountant for Trustee Expenses (Trustee Firm); Reference:	3320-000		448.66	576,369.80
06/03/20	20113	Clerk of US Bankruptcy Court EDNY	Dividend paid 100.00% on \$700.00, Clerk of the Court Costs (includes adversary and other filing fees); Reference:	2700-000		700.00	575,669.80
06/03/20	20114	DAVID J. DOYAGA SR.	Dividend paid 100.00% on \$33.00, Trustee Expenses; Reference:	2200-000		33.00	575,636.80
06/03/20	20115	MRI Enterprises, LLC	Dividend paid 49.05% on \$1,173,451.92; Claim# 4 -1; Filed: \$1,173,451.92;	7200-000		575,636.80	0.00
08/05/20	20103	Internal Revenue Service	Form 1120 Tax Year 2019 EIN: 03-0394306 Stopped: check issued on 03/13/20	2810-000		-7,185.00	7,185.00
08/05/20	20104	Internal Revenue Service	Form 1120 Tax Year 2020 EIN: 03-0394306 Stopped: check issued on 03/13/20	2810-000		-3,771.00	10,956.00
08/05/20	20116	Internal Revenue Service	Form 1120 Tax Year 2019 EIN : 03-0394306	2810-000		7,185.00	3,771.00
08/05/20	20117	Internal Revenue Service	Form 1120 Tax Year 2020 EIN: 03-0394306	2810-000		3,771.00	0.00

Subtotals : \$801,814.16 \$801,814.16

Form 2

Cash Receipts And Disbursements Record

Case Number: 1-17-42560-NHL

Case Name: COMPREHENSIVE IMAGING OF NEW YORK,

Taxpayer ID #: **-***4306

Period Ending: 11/25/20

Trustee: DAVID J. DOYAGA SR. (520900)

Bank Name: Metropolitan Commercial Bank

Account: *****5854 - Checking Account

Blanket Bond: \$48,172,046.00 (per case limit)

Separate Bond: N/A

1	2	3	4		5	6	7
Trans. Date	{Ref #} / Check #	Paid To / Received From	Description of Transaction	T-Code	Receipts \$	Disbursements \$	Checking Account Balance

ACCOUNT TOTALS	801,814.16	801,814.16	\$0.00
Less: Bank Transfers	801,814.16	0.00	
Subtotal	0.00	801,814.16	
Less: Payments to Debtors		0.00	
NET Receipts / Disbursements	\$0.00	\$801,814.16	

Net Receipts : 802,100.00

Net Estate : \$802,100.00

TOTAL - ALL ACCOUNTS	Net Receipts	Net Disbursements	Account Balances
Checking # *****8966	712,100.00	72.71	0.00
Checking # *****7063	90,000.00	213.13	0.00
Checking # *****5854	0.00	801,814.16	0.00
	\$802,100.00	\$802,100.00	\$0.00